

## Reduced Sales and Use Tax Rate for Motor Vehicles Purchased by Nonresident Military Personnel and Their Spouses

### Part I Instructions

**Conn. Gen. Stat. §12-408(1)(B)**, as amended by 2000 Conn. Pub. Acts 174, §4, provides that “with respect to the sale of a motor vehicle to any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse thereof,” the sales and use tax rate on motor vehicle sales is 4.5% “provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser’s state of residence under 50 App USC 574.”

**General Purpose:** A nonresident purchaser who is a member of the armed forces of the United States on full-time active duty in Connecticut, or the purchaser and the purchaser’s spouse, should use this certificate in connection with the purchase of a motor vehicle from a licensed Connecticut motor vehicle dealer at the reduced rate of 4.5%. A purchase includes a lease of a motor vehicle. Whenever the term *purchase* is used, this includes a lease agreement.

This certificate is not valid unless it is wholly and correctly completed and acknowledged. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties on the member of the armed forces or the member’s spouse, or sales tax liability and statutory interest and penalties on the retailer. A member of the armed forces who purchases a vehicle from an out-of-state retailer must complete all parts of this certificate other than the declaration of the retailer and submit this certificate to the Department of Motor Vehicles if the vehicle is to be registered in this state.

**Instructions for the Purchaser:** You must provide the motor vehicle dealer with the following documents to prove that you have met the requirements to purchase a motor vehicle at the 4.5% sales and use tax rate:

- Military enlistment papers or a signed letter from a commanding officer on military letterhead. The letter must include the name and address of the member and must contain a statement that the member is on full-time active duty at a duty station in Connecticut;
- A copy of the last *Leave and Earnings Statement* issued showing the member’s state of residence or home of record.

You can also use a copy of the most recent personal income tax return filed with your state of residence and a copy of a motor vehicle operator’s license issued by your state of residence to substantiate permanent residency in another state.

**Joint Purchases by the Member and the Member’s Spouse:** A member of the armed forces and the spouse of the member must also provide the motor vehicle dealer with one of the following documents to jointly purchase a motor vehicle at the 4.5% rate:

- A copy of their marriage certificate; or
- A copy of their most recent federal income tax return filed with the Internal Revenue Service showing the box checked under filing status as “married filing joint return” or “married filing separate return.”

**Instructions for the Retailer:** You **must** file this form with **Form OS-114, Sales and Use Tax Return**, for the period in which the sale is reported. Keep a copy for your records and provide a copy of the executed certificate to the purchaser. Keep copies of the certificate, all documents accompanying the certificate, and the bill or invoice for at least six years from the date the motor vehicle was purchased. The certificate is valid only if taken in good faith from a nonresident member of the armed forces on full-time active duty in Connecticut, or jointly from the member and the member’s spouse.

The good faith of the retailer will be questioned if the retailer knows or has knowledge of facts that give rise to a reasonable inference that the purchaser is a resident of Connecticut or is not a member of the armed forces on full-time active duty in Connecticut. The bill, purchase invoice, or records covering the purchase made under this certificate must be appropriately marked to indicate that a purchase at the 4.5% sales and use tax rate has occurred. The words “Purchased under CERT-135” satisfy this requirement.

**For Further Information:** See **Special Notice 99(5), Sales of Motor Vehicles to Nonresident Military Personnel and Joint Sales of Motor Vehicles to Nonresident Personnel and Their Spouses**. Call Taxpayer Services at 1-800-382-9463 (within Connecticut) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries 24 hours a day by calling 860-297-4911. Preview and download forms and publications from the DRS Web site: **www.drs.state.ct.us**

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**Part II Retailer and Purchaser - Read instructions first, then complete this Part and Parts III, IV, and V.**

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**Retailer Information**

Name of Retailer \_\_\_\_\_ CT Tax Registration No. \_\_\_\_\_  
Street Address \_\_\_\_\_ Date of Sale \_\_\_\_\_  
City or Town, State, ZIP Code \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_

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**Purchaser Information**

Name of Purchaser \_\_\_\_\_ Spouse's Name \_\_\_\_\_  
Resident of: \_\_\_\_\_ Resident of: \_\_\_\_\_  
Home Address \_\_\_\_\_ Home Address \_\_\_\_\_  
Telephone (\_\_\_\_) \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_

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Driver's License Number \_\_\_\_\_ State \_\_\_\_\_ Expiration Date \_\_\_\_\_  
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**Part III Motor Vehicle Identification**

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**Motor Vehicle Identification Data**

Make of Vehicle \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_  
Color \_\_\_\_\_ Vehicle Identification Number \_\_\_\_\_  
State of Registration and Number \_\_\_\_\_

**Computation of Price**

Gross Sales Price\* \_\_\_\_\_  
Trade-in Allowance \_\_\_\_\_  
Net Sales Price \_\_\_\_\_

**Trade-in Data**

Make \_\_\_\_\_ Model \_\_\_\_\_  
Year \_\_\_\_\_  
State of Registration and Plate Number \_\_\_\_\_  
Vehicle Identification Number \_\_\_\_\_

\* Do not deduct manufacturer's rebates from the gross sales price.

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**Part IV Purchaser's Declaration**

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I, the purchaser, declare that I purchased the motor vehicle described in Part III from the retailer named in Part II. I am not a Connecticut resident; I am a resident of the State of \_\_\_\_\_. I am a member of the armed forces on full-time active duty in Connecticut or the spouse of such member purchasing a vehicle jointly with the member. I declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Signature of Purchaser \_\_\_\_\_ Social Security Number \_\_\_\_\_

Print Name of Purchaser \_\_\_\_\_ Date \_\_\_\_\_

If Jointly Purchased,  
Signature of Spouse \_\_\_\_\_ Social Security Number \_\_\_\_\_

Print Name of Spouse \_\_\_\_\_ Date \_\_\_\_\_

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**Part V Retailer's Declaration**

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I, an authorized agent of the retailer named in Part II, declare under the penalty of false statement that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Print Name of Retailer's Authorized Agent \_\_\_\_\_ Date \_\_\_\_\_

Signature of Retailer's Authorized Agent \_\_\_\_\_ Title \_\_\_\_\_